

*What Every Member of the
Trade Community Should Know About:*

Peanuts

and their Classification under the HTSUS



An Informed Compliance Publication

Revised July 2001

U.S. CUSTOMS

NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the Customs Service's position on or interpretation of the applicable laws or regulations as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

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PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “***informed compliance***” and “***shared responsibility***,” which are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's rights and responsibilities under the Customs and related laws. In addition, both the trade and Customs share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act as amended (19 U.S.C. §1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. The Customs Service is then responsible for fixing the final classification and value of the merchandise. An importer of record's failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

The Office of Regulations and Rulings has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs has issued a series of informed compliance publications, and videos, on new or revised Customs requirements, regulations or procedures, and a variety of classification and valuation issues.

The National Commodity Specialist Division of the Office of Regulations and Rulings has prepared this publication on ***Peanuts and their Classification under the HTSUS*** as part of a series of informed compliance publications regarding the classification and origin of imported merchandise. We sincerely hope that this material, together with seminars and increased access to Customs rulings, will help the trade community to improve, as smoothly as possible, voluntary compliance with Customs laws.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant. Reliance solely on the information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1300 Pennsylvania Avenue, NW, Washington, D.C. 20229.

Stuart P. Seidel,
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Office of Regulations and Rulings

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Introduction

When goods are imported into the Customs Territory of the United States (the fifty states, the District of Columbia and Puerto Rico), they are subject to certain formalities involving the U.S. Customs Service. In almost all cases, the goods are required to be “entered,” that is, declared to the Customs Service, and are subject to detention and examination by Customs officers to insure compliance with all laws and regulations enforced or administered by the United States Customs Service. As part of the entry process, goods must be “classified” (determined where in the U.S. tariff system they fall) and their value must be determined. Pursuant to the Customs Modernization Act, it is now the responsibility of the importer of record to use “reasonable care” to “enter,” “classify” and “value” the goods and provide any other information necessary to enable the Customs Service to properly assess duties, collect accurate statistics, and determine whether all other applicable legal requirements are met.

Classifying goods is important not only for duty purposes, but also for determining whether the goods are subject to quotas, restraints, anti-dumping or countervailing duties, embargoes or other restrictions. The act of classifying goods is complex and requires an importer to be familiar with the *Harmonized Tariff Schedule of the United States* (HTSUS), its 99 chapters, rules of interpretation, and notes. A detailed discussion of the HTSUS may be found in a companion publication entitled, *What Every Member of the Trade Community Should Know About Tariff Classification*. Customs valuation requirements are separately discussed in a companion publication entitled, *What Every Member of the Trade Community Should Know About Customs Value*. Both of these publications are available from the Customs World Wide Web pages on the Internet (see the Additional Information section for information on accessing these sources and obtaining additional Customs Service publications).

Classification of merchandise under the Harmonized Tariff Schedule of the United States is in accordance with the General Rules of Interpretation (GRI's). GRI 1 provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes.

The *Harmonized Commodity Description and Coding System Explanatory Notes* (referred to as E.N. or *Explanatory Notes*)¹ constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the E.N.s provide a commentary on the scope of each heading of the Harmonized System and are generally indicative of the proper interpretation of these headings. See T.D. 89-80, 54 FR 35127, 35128 (August 23, 1989).

This publication discusses the tariff classification of peanuts and other issues related to the importation of peanuts into the United States.

¹ The *Harmonized Commodity Description and Coding System Explanatory Notes* - Second Edition is © 1996 Customs Cooperation Council (working name: World Customs Organization (WCO)), Rue du Marché 30, B-1210 Brussels, Belgium.

What Peanuts Are

Peanuts are also known as groundnuts, earthnuts, goobers, pindas, pinders, and Manila nuts. Peanuts are called groundnuts in many countries because they grow under the ground. They are the fruit or pods of *Arachis hypogaea* of the *Leguminosae* family. The peanut plant (*Arachis hypogaea*) is a hairy, taprooted annual legume that measures 1 to 1.5 feet in height. The plant is an annual legume which grows close to the ground and bears pods below the surface. The papery pods range from 3/4 inch to 2 inches in length containing two or three kernels.

How Peanuts Are Grown

The flower of the *Arachis hypogaea* is borne above ground and after it withers, the stalk elongates, bends down, and forces the ovary underground. When the seed is mature, the inner lining of the pods (called the seed coat) changes from white to brown. The entire plant, including most of the roots, is removed from the soil during harvesting.

Despite their name, peanuts are not true hard shelled nuts, but rather, mature legume seeds in underground pods, analogous to bean or pea pods.

The pods begin in the orange veined, yellow petaled, pealike flowers, which are borne in axillary clusters above ground. Following self pollination (peanuts are complete inbreeders), the flowers fade. The stalks at the bases of the ovaries, called pegs, elongate rapidly, and turn downward to bury the fruits several inches in the ground to complete their development.

The pods act in nutrient absorption. The fruits have wrinkled shells that are constricted between the two to three seeds. The mature seeds resemble other legume seeds, such as beans, but they have papery thin seed coats, as opposed to the usual, hard legume seed coats.

Peanuts grow best in light, sandy loam soil. They require five months of warm weather, and an annual rainfall of 20 to 40 inches or the equivalent in irrigation water.

The pods ripen 120 to 150 days after the seeds are planted. If the crop is harvested too early, the pods will be unripe. If they are harvested late, the pods will snap off at the stalk, and will remain in the soil.

Types of Peanuts

Four types of peanuts are the most popular: Spanish, Runner, Virginia, and Valencia. There are also Tennessee Red and Tennessee White types, as well. Certain types are preferred for particular uses because of differences in flavor, oil content, size, and shape. For many uses the different types are interchangeable. Most peanuts marketed in the shell are of the Virginia type, along with some Valencia selected for large size and attractive appearance of the shell. Spanish peanuts are used mostly for

peanut candy, salted nuts, and peanut butter. Most Runners are used to make peanut butter.

The various types are distinguished by branching habit and branch length. There are numerous varieties of each type of peanut.

Each year new varieties of peanuts are introduced somewhere in the peanut belt of the U.S. or in other countries. Introducing a new variety may mean change in the planting rate, adjusting the planter, harvester, dryer, cleaner, sheller, and method of marketing.

There are two main types of growth forms: bunch and runner. Bunch types grow upright, while runner types grow near the ground.

Spanish Types

The small Spanish types are grown in South Africa, and in the southwestern and southeastern U.S. Prior to 1940, 90 percent of the peanuts grown in Georgia were Spanish types, but the trend since then has been larger seeded, higher yielding, more disease resistant varieties.

Varieties of the Spanish type include Dixie Spanish, Improved Spanish 2B, GFA Spanish, Argentine, Spantex, Spanette, Shaffers Spanish, Natal Common (Spanish), White Kernel Varieties, Starr, Comet, Florispan, Spanhoma, Spancross, and Wilco I.

Runner Types

Since 1940, there has been a shift to production of Runner type peanuts in the southeastern U.S. This is due to higher yields and wider use in peanut butter and salting, as compared to Spanish types.

Varieties of Runners include Southeastern Runner 56-15, Dixie Runner, Early Runner, Virginia Bunch 67, Bradford Runner, Egyptian Giant (also known as Virginia Bunch and Giant), Rhodesian Spanish Bunch (Valencia and Virginia Bunch), North Carolina Runner 56-15, Florunner, and Shulamit.

Virginia Types

The large seeded Virginia types are grown in Virginia, North Carolina, Tennessee, and parts of Georgia. They are increasing in popularity due to demand for large peanuts for processing, particularly for salting, confections, and roasting in the shells.

Virginia type peanuts are either bunch or running in growth habit. The bunch type is upright to spreading. It attains a height of 18 to 22 inches, and a spread of 28 to 30 inches, with 33 to 36 inch rows that seldom cover the ground. The pods are borne

within a few inches of the base of the plant.

Varieties of Virginia type peanuts include Virginia Bunch Large, Virginia Bunch 46-2, Virginia Bunch Small, Virginia Bunch 67, Virginia Bunch G2, Virginia Runner G26, NC 4X, NC 2, NC 5, Georgia Hybrid 119-20, Holland Jumbo, Holland Station Runner, Adkins Runner, Virginia Runner 26, Virginia Runner G (Holland Virginia Runner), Virginia 56 R, Virginia 61 R, Florigiant, Georgia Hybrid 119-18, Virginia B22-15, Virginia A17-12, Virginia A23-7, and Florida 416.

Valencia Types

Valencia types are coarse, and they have heavy reddish stems and large foliage. They are comparatively tall, having a height of 50 inches and a spread of 30 inches. Peanut pods are borne on pegs arising from the main stem and the side branches. Most of the pods are clustered around the base of the plant, and only a few are found several inches away. Valencia types are three seeded and smooth, with no constriction between the seeds. Seeds are oval and tightly crowded into the pods. There are two strains, one with flesh and the other with red seeds. The seed count is 65 to each ounce.

Tennessee Red and Tennessee White Types

These are alike, except for the color of the seed. The plants are similar to Valencia types, except that the stems are green to greenish brown, and the pods are rough, irregular, and have a smaller proportion of kernels.

Uses

Peanuts for edible uses account for two thirds of the total peanut consumption in the United States. The principal uses are peanut butter, peanut candy, salted, shelled nuts, and nuts that have been roasted in the shell. Salted peanuts are usually roasted in oil and packed in retail size, transparent plastic bags and hermetically sealed cans. Dry roasted, salted peanuts are also marketed in significant quantities. The primary use of peanut butter is in the home, but large quantities are also used in the commercial manufacture of sandwiches, candy, and bakery products.

Low grade or culled peanuts not suitable for the edible market are utilized in the production of peanut oil, seed and feed.

Peanuts have a variety of industrial end uses, particularly the oil. Paint, varnish, lubricating oil, leather dressings, furniture polish, insecticides, and nitroglycerin are made from peanut oil. Soap is made from saponified oil, and many cosmetics contain peanut oil and its derivatives. The protein portion of the oil is utilized in the manufacture of some textile fibers.

Peanut shells are put to use in the manufacture of plastic, wallboard, abrasives,

and fuel. They are also used to make cellulose (used in rayon and paper) and mucilage (glue).

Peanut plant tops are used to make hay. The protein cake (oilcake meal) residue from oil processing is utilized as an animal feed and as a soil fertilizer.

U.S. Department of Agriculture Program for Peanuts

Peanuts have been designated by Congress to be one of America's basic crops. In order to protect domestic industry, the USDA conducts a Program for Peanuts. Two USDA programs for domestic peanuts are the Price Support Program and the Production Adjustment Program (National Poundage Quota). The Price Support Program consists of a two tier price support system that is tied to a maximum poundage quota. Domestic peanuts produced subject to the poundage quota are supported at the higher of two prices, while peanuts over quota or those produced on farms not having a quota are supported at the lower rate. The quota support price acts as a floor price for domestic edible peanuts. For producers who fail to fill their quota in any given year, there is a maximum 10 percent over marketing allowance for the subsequent year. Pursuant to the program, producers may place peanuts under nonrecourse loan with the Commodity Credit Corporation (CCC) at the designated support price or they may privately contract for the sale of their crop.

Trade

The major producers/exporters of peanuts are the United States, Argentina, Sudan, Senegal and Brazil. These five countries account for 71 percent of total world exports. In recent years, the United States has been the leading exporter of peanuts. The major peanut importers are the European Economic Community (EEC), Canada and Japan. These three areas account for 78 percent of the world's imports.

Although India and China are the world's largest producers of peanuts, they account for a small part of international trade because most of their production is used for domestic consumption as peanut oil. Exports of peanuts from India and China are equivalent to less than four percent of world trade.

Ninety percent of India's production is processed into peanut oil. Only a nominal amount of hand picked select grade peanuts are exported. India prohibits the importation of all oil seeds, including peanuts.

The European Economic Community (EEC) is the largest consuming region in the world that does not produce peanuts. All of its consumption is supplied by imports. Consumption of peanuts in the EEC is primarily as food, mostly as roasted in shell peanuts and as shelled peanuts used in confectionery and bakery products.

The average annual imports of peanuts are less than 0.5 percent of U.S. consumption. Two thirds of U.S. imports are roasted, unshelled peanuts. The major

suppliers are Singapore, Taiwan, Malaysia, Hong Kong, China, and Canada. The principal suppliers of shelled peanut imports are Argentina and Canada. Most of Canada's peanut butter is processed from Chinese peanuts. Imports of peanut butter from Argentina are in the form of a paste and must be further processed in the U.S. Other minor suppliers of peanut butter include Malawi, China, India, and Singapore.

Classification of Peanuts, Not Roasted or Otherwise Cooked, Whether or Not Shelled or Broken

The HTSUS progresses from the least processed product to the most processed item. For example, the first provision for peanuts is heading 1202, which provides for raw peanuts. Peanuts that fall into this provision have not been roasted or otherwise cooked. The Explanatory Notes allow for the following to be embraced within the scope of the raw peanut provision:

Headings 12.01 to 12.07 cover seeds and fruits of a kind used for the extraction (by pressure or by solvents) of edible or industrial oils and fats, whether they are presented for that purpose, for sowing or for other purposes. These headings do not, however, include products of heading 08.01 or 08.02, olives (Chapter 7 or 20) or certain seeds and fruits from which oil may be extracted but which are primarily used for other purposes, e.g., apricot, peach or plum kernels (heading 12.12) and cocoa beans (heading 18.01).

The seeds and fruits covered by the headings may be whole, broken, crushed, husked or shelled. They may also have undergone moderate heat treatment designed mainly to ensure better preservation (e.g., by inactivating the lipolytic enzymes and eliminating part of the moisture, for the purpose of de-bittering or to facilitate their use). However, such treatment is permitted only if it does not alter the character of the seeds and fruits as natural products and does not make them suitable for a specific use rather than for general use.

The headings exclude solid residues resulting from the extraction for vegetable oil from oil seeds or oleaginous fruits (including defatted flours and meals) (heading 23.04, 23.05 or 23.06).

Heading 1202 covers peanuts, whether or not shelled or broken, which are not roasted or otherwise cooked. Peanuts in heading 1202 may be heat treated to ensure better preservation, as noted above in the General Explanatory Note. Roasted or otherwise cooked peanuts fall in Chapter 20.

The HTSUS provides for peanuts which have not been roasted or otherwise cooked under subheadings 1202.10 and 1202.20. If the peanuts are in the shell, the applicable subheading is 1202.10, HTS, which provides for peanuts (groundnuts), not roasted or otherwise cooked, whether or not shelled or broken, in shell.

Peanuts, not roasted or otherwise cooked, shelled, whether or not broken, are

classifiable under subheading 1202.20, HTS, which provides for peanuts (groundnuts), not roasted or otherwise cooked, whether or not shelled or broken, shelled, whether or not broken.

Classification of Prepared or Preserved Peanuts

Peanuts which have been roasted or otherwise cooked, prepared or preserved, are provided for under subheading 2008.11. The Explanatory Notes state:

This heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter.

It includes, *inter alia*:

1) Almonds, groundnuts, areca (or betel) nuts and other nuts, dry roasted, oil roasted or fat roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.

2) "Peanut butter," consisting of a paste made by grinding roasted groundnuts, whether or not containing added salt or oil...

(9) Fruit, nuts and other edible parts of plants, preserved by sugar and put up in syrup (e.g., marrons glacés or ginger, in syrup), whatever the packing.

All the above products may be sweetened with synthetic sweetening agents (e.g., sorbitol) instead of sugar.

The products of this heading are generally put up in cans, jars or airtight containers, or in casks, barrels or similar containers.

The HTSUS provides for prepared or preserved peanuts under subheading 2008.11, which provides for fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, nuts, peanuts (groundnuts) and other seeds, whether or not mixed together, peanuts (groundnuts). The provisions are as follows: peanut butter and paste – subheadings 2008.11.0200 - 2008.11.1500, blanched peanuts – subheadings 2008.11.2200 - 2008.11.3500, and "other" - subheadings 2008.11.4200 - 2008.11.6000.

Quota

The 1995 GATT introduced major changes in the import regulations for peanuts. Specifically, under the 1995 GATT, peanuts were no longer subject to an absolute quota, as they had been in the past, but rather, to a new tariff rate quota. It also established a tariff rate quota for peanut butter.

Currently, Additional U.S. Note 2, Chapter 12 of the 2001 HTSUS outlines the restrictions of the tariff rate quotas for peanuts. This note states that the aggregate quantity of peanuts (excluding peanut butter) entered under subheadings 1202.10.40, 1202.20.40, 2008.11.25, and 2008.11.45 during the twelve month period from April 1 in any year through the following March 31, inclusive shall not exceed 43,901 metric tons from Argentina, and 9,005 metric tons from other countries or areas. Note 2 requires, also, that, for quota purposes, in-shell peanuts shall be charged against available quota quantities on the basis of 75 kilograms for each 100 kilograms of peanuts in the shell. Finally, the Note states that articles the product of Mexico are not to be permitted or included under these quota quantity limitations and may not be classified under these tariff rate quota subheadings. Rather, peanuts which are the product of Mexico under the NAFTA rules of origin are classifiable under the alternative provisions for Other peanuts, entered outside of the quota, in subheadings 1202.10.80, 1202.20.80, 2008.11.35 and 2008.11.60, and are eligible for preferential NAFTA treatment under those subheadings.

Additional U.S. Note 5, Chapter 20, HTSUS, addresses the tariff rate quota for "peanut butter and paste." This note states that "[t]he aggregate quantity of peanut butter and paste entered under subheading 2008.11.05 in any calendar year shall not exceed the quantities specified in this note." Quota allocations for "peanut butter and paste" are listed in metric tons: for Canada (14,500 metric tons), Argentina (3,650), Countries or territories identified in additional U.S. note 6 to this chapter combined (aggregate) (1,600) and Other countries or areas (250). Again, peanut butter or paste, which is the product of Mexico under the NAFTA rules of origin, is not classifiable in the tariff rate quota provision but in the alternative provision for Other peanut butter or paste in subheading 2008.11.15.00, HTSUS, and is eligible for preferential NAFTA treatment as specified in that subheading.

The quantitative limitations applicable to peanuts (except peanut butter or paste) which are the products of Mexico under the NAFTA rules of origin are listed in Subchapter VI of Chapter 99, HTSUS. U.S. Note 16 of Subchapter VI establishes the aggregate quantity of peanuts (ground nuts), shelled or not shelled, blanched or otherwise prepared or preserved (except peanut butter), that are qualifying goods entered, free of duty, under subheadings 9906.12.01, 9906.12.04 and 9906.20.03 in any calendar year, at 4,153,000 kgs for the year 2001. When the quantitative limits specified in U.S. Note 16 have been filled, peanuts of Mexican origin, whether in-shell or shelled, or prepared or preserved (except peanut butter), shall be subject to duty under the following provisions in Subchapter VI, Chapter 99: Raw peanuts, in-shell, provided for in subheading 1202.10.80, if valued not over 24.4¢/kg, will be dutiable under

subheading 9906.12.02, HTSUS. If valued over 24.4¢/kg, such peanuts will be dutiable under subheading 9906.12.03, HTSUS. Raw, shelled peanuts, provided for in subheading 1202.20.80, if valued not over 65.2¢/kg, will be dutiable under subheading 9906.12.05, HTSUS. If valued over 65.2¢/kg, such peanuts will be dutiable under subheading 9906.12.06, HTSUS. Prepared or preserved peanuts (except peanut butter), provided for in subheadings 2008.11.35 or 2008.11.60, if valued not over 65.2¢/kg, will be dutiable under subheading 9906.12.20.04, HTSUS. If valued over 65.2¢/kg, such peanuts will be dutiable under subheading 9906.20.05, HTSUS.

Import Requirements

Animal and Plant Health Inspection Service (APHIS)/Plant Protection and Quarantine (PPQ) review is required for all peanut entries prior to release. Agricultural Marketing Service (AMS) notification is also required.

The following operational procedures apply to imported peanuts, both foreign grown peanuts subject to quota, and U.S. grown peanuts returned to the U.S. under 9801.00.1035, HTS:

1. APHIS/PPQ notification for imports of foreign grown peanuts.
2. Mandatory APHIS/PPQ inspection and clearance of all foreign grown raw peanuts prior to Customs release.
3. AMS notification of all foreign grown peanuts at the time of entry summary review.
4. It is the importer's responsibility to request inspection and certification services from AMS by contacting:
Fresh Products Branch
F&VD, AMS, USDA
Room 2056-S, P.O. Box 96456
Washington, DC 20090-6456
5. A bond for three times the total entered value is required for foreign grown peanuts which are blanched or otherwise prepared or preserved. The bond is required in order to ensure compliance with FDA requirements for quality, size and wholesomeness.
6. Liquidation for all foreign grown peanuts will be withheld pending compliance with appropriate APHIS/PPQ, AMS and FDA entry requirements.
7. All importations of U.S. grown peanuts are to be reported to the Tobacco and Peanuts Division, Agricultural Stabilization and Conservation Service, USDA.
8. Domestic peanuts are not subject to quota limitations upon importation. However, these products may be subject to the USDA marketing quota penalties pursuant to 7 CFR §1446.115, if they are "contract additional" or "loan additional" peanuts. Importers of domestic peanuts should be referred to the Agricultural Stabilization and Conservation Service, USDA, for further assistance.

Invoicing Requirements

The accuracy of the information contained on invoices is an essential element of the structure of the many new and creative programs Customs has undertaken recently. These programs, including, but not limited to, automated entry processing and pre-importation review, may only provide their benefits to the trade community as a whole if the data gathered are correct and complete. This concern for invoice accuracy is not new, but, as we progress in automation, accuracy becomes indispensable.

Section 141.86 of the Customs Regulations concerns invoicing requirements. Subparagraph (a) (3) of the section requires invoices to have the following:

"A detailed description of the merchandise, including the name by which each item is known, the grade or quality, and the marks, numbers and symbols under which sold by the seller or manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed."

A "detailed description" is one which enables an import specialist to properly classify imported merchandise. Accordingly, the invoice description must indicate any information which has a direct bearing on the proper classification of the imported item and it is incumbent upon the importer of record to ensure that the detailed description is present on each invoice.

Importers do not have to provide information that is not necessary to classify a specific item. However, they are responsible for giving the Customs Service the information that is needed.

The following information is required on invoices:

1. type of peanut - whether roasted, dry roasted, in shell, out of shell
2. percentage of peanuts in the product i.e., 50 percent peanuts 50 percent rice crackers
3. use of the product
4. processes performed on the product

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Additional Information

The U. S. Customs Service's home page on the Internet's World Wide Web, provides the trade community with current, relevant information regarding Customs operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, Customs publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your personal computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site contains the most current electronic versions of, or links to:

- Customs Regulations and statutes
- Federal Register and public information notices
- The Customs Bulletin and Decisions
- Binding Rulings
- Publications including-
 - *Importing Into the U.S.*
 - other Informed Compliance Publications in the "*What Every Member of the Trade Community Should Know About:...*" series
 - *Customs Valuation Encyclopedia*
- Video Tape availability and ordering information
- Information for small businesses

The web site links to the home pages of many other agencies whose importing or exporting regulations Customs helps to enforce. The web site also links to the Customs Electronic Bulletin Board (CEBB), an older electronic system on which Customs notices and drafts were posted. Since December 1999, the CEBB has been only accessible through the web site. Finally, Customs web site contains a wealth of information of interest to a broader public than the trade community -- to international travelers, for example.

The Customs Service's web address is <http://www.customs.gov>.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or obtain advice from an expert (such as a licensed customs broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may also be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will usually be found under U.S. Government, Treasury Department.

“Your Comments are Important”

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about federal agency enforcement activities and rate each agency’s responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs, call 1-888-REG-FAIR (1-888-734-3247).



**U.S. Customs Service
Washington, D.C. 20229**

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